

Chapter 13—When & Where to File the Form 460

This chapter reviews when and where committees file the Recipient Committee Campaign Statement (Form 460). All reports and statements filed under the Political Reform Act are public records available for public inspection. The Form 460 is the comprehensive report that discloses all receipts and expenditures of a committee. The Form 460 includes payments previously reported on forms such as the 24-Hour Contribution Report (Form 497) and the 24-Hour Independent Expenditure Report (Form 496).

Note: When a committee has minimal activity in a reporting period, the committee may be eligible to use the Recipient Committee Campaign Statement – Short Form (Form 450) or the Semi-Annual Statement of No Activity (Form 425). These reports are filed at the same time and locations as the Form 460.

The Secretary of State has a list of software vendors that prepare campaign reports. The FPPC does not endorse any specific programs.

A. General Information

Filing Schedules: The FPPC posts on its website filing schedules for specific election dates. In addition, county elections offices and city clerks often post filing schedules. Local committees should contact their local filing officer as some local jurisdictions may require filings in addition to what is required by the Political Reform Act. Except where noted, statements filed on paper must be hand-delivered or postmarked and sent by first-class mail by the due date.

The committee treasurer is responsible for meeting all applicable filing deadlines. Filing officers are not required to send reminder notices of upcoming deadlines, although they are required to notify committees that have missed a filing deadline.

Deadlines: Deadlines that fall on a Saturday, Sunday, or an official state holiday are extended to the next business day; however, the extension does not apply on the Saturday, Sunday, or an official state holiday immediately preceding an election. For example, if a committee made a \$5,000 contribution to a candidate listed on a ballot on the Saturday before the election, the deadline is not extended to the next business day. The committee must file a Form 497 within 24 hours. There are no other provisions for extending a deadline.

[Quick Tip] Some local agencies require additional statements before and after an election. Local committees should contact the county elections office or city clerk to determine if additional statements are required. In addition, local campaign ordinances are posted on the FPPC website.

Late Fines: Filing after a deadline may result in late filing penalties of \$10 for each day the statement is late. A state committee required to file paper and electronic reports is subject to a \$10/day fine for each report, resulting in a possible fine of \$20/day.

Failure to File: Local and state filing officers must refer committees to the FPPC or another enforcement agency if a committee fails to file a campaign statement. Administrative penalties of up to \$5,000 per violation may be assessed. (See Government Code Section 83116.) Committees fined by the FPPC Enforcement Division are listed on the FPPC website.

B. Electronic Filing

State Committees: State general purpose committees are required to file electronically with the Secretary of State once they receive contributions totaling \$25,000 or more, or make expenditures totaling \$25,000 or more. Once electronic filing requirements have been triggered, **all** future semi-annual and preelection statements discussed in this chapter must be filed electronically as well as on paper. For detailed information on electronic filing requirements, contact the Secretary of State's office.

Until a committee has triggered the electronic filing requirements, only paper reports are required.

Local Committees: Local committees should check with the local jurisdiction to determine whether electronic filing is required. Local agencies that have approved electronic filing programs may eliminate the requirement to file a paper copy of the Form 460.

Website Postings: The Secretary of State displays, among other things, the pdf versions of campaign statements filed by state general purpose committees that are required to file electronically. Many local agencies also post campaign statements, even those filed on paper. A local agency with an approved electronic program must provide the campaign data available on the Internet in an easily understood format that provides the greatest public access.

C. Campaign Statements

(insert a filing schedule for a june election)

Semi-Annual Statements

All general purpose committees file a semi-annual statement for each half of the year. For the period January 1 through June 30, a semi-annual statement is due by July 31. For the period July 1 through December 31, a semi-annual statement is due by January 31 of the following year. A semi-annual statement may be filed prior to the deadline.

Preelection Statements – State and County General Purpose Committees

Even-Numbered Years. During even-numbered years, state and county general purpose committees must file preelection statements in connection with a June primary or a November general election if, during a preelection reporting period, the committee makes contributions totaling \$500 or more to any state or local committee, or makes independent expenditures of \$500 or more to support or oppose any state or local candidate or ballot measure.

Odd-Numbered Years. State and county general purpose committees are not required to file preelection statements in odd-numbered years.

[Example] A state general purpose committee is formed in May of an even-numbered year to support or oppose candidates and ballot measures. The committee files a semi-annual statement for the period covering January 1 through June 30, due by July 31. In both the first and second preelection reporting periods for the November election of that year, the committee makes contributions totaling \$500 or more to candidates and ballot measure committees. Preelection statements are due in September and October, in addition to the semi-annual statement due by January 31 of the following year.

Preelection Statements – City General Purpose Committees

During any year, a city general purpose committee must file preelection statements if, during a preelection reporting period for the city's election, the committee makes contributions totaling \$500 or more to any state or local committee, or makes independent expenditures of \$500 or more to support or oppose any state or local candidate or ballot measure.

[Quick Tip] State and county general purpose committees have different filing obligations than city general purpose committees.

[Examples] During the second preelection reporting period for the City of Madera's April election held in an odd-numbered year, the Madera County Firefighters Association PAC, a county general purpose committee, made a \$750 contribution to a ballot measure committee to support a city measure. Although the city ballot measure committee must report receipt of the contribution on its second preelection statement, the Madera County Firefighters Association PAC is not required to file a preelection statement in connection with the city election. The next Form 460 report due for this committee is the semi-annual statement.

During the first preelection reporting period for the City of Long Beach's June election held in an even-numbered year, Keep Long Beach Beautiful, a city general purpose committee, made a \$500 contribution to a state candidate. Although the contribution was made to a state candidate, Keep Long Beach Beautiful must file a preelection statement with the city.

Supplemental Preelection Statements

If a general purpose committee makes contributions totaling \$10,000 or more in connection with an election in which the committee is not required to file regular preelection statements, the committee must file a Supplemental Preelection Statement (Form 495). The Form 495 is filed as an attachment to the Form 460.

The Form 495 is required if the following criteria are met:

1. The committee has made contributions totaling \$10,000 or more to any number of candidates or other committees primarily formed to support or oppose candidates or measures all being voted upon in one jurisdiction on one day; and
2. The contributions were made during the period beginning six months prior to the election and ending 17 days before the election.

[Examples] In October 2013, a state general purpose committee made contributions of \$12,000 to support two candidates in a December 2013 state special election. The committee is required to file the Form 495 and Form 460 with the Secretary of State. The forms are due no later than 12 days before the election.

In February 2013, a state general purpose committee made a \$25,000 contribution to a San Diego ballot measure committee for a June 2013 election. The committee is required to file the Form 495 and Form 460 with the Secretary of State. The forms are due no later than 12 days before the election.

Special Odd-Year Reports: Contributions to State Officers

During an odd-numbered year, if a general purpose committee makes contributions totaling \$10,000 or more during the first and third quarters to an elected state officer, the committee is required to file a special odd-year report (Form 460).

The special odd-year report is triggered if contributions totaling \$10,000 or more are made to any state or local committees controlled by an elected state officer. This includes a state officer's election committees, general purpose ballot measure committees, officeholder expense committees, legal defense committees, or recall committees. Contributions to a federal committee controlled by a state officer are not counted toward the \$10,000 threshold.

[Example] During March of an odd-numbered year, a general purpose committee makes a contribution of \$3,000 to a state officer's controlled ballot measure committee, a \$3,000 contribution to a state legislator's committee established for a local office, and three contributions to three different Assembly officeholders of \$3,000 each. The committee must file a special odd-year report (Form 460) covering the period January 1 through March 31. The report is due no later than April 30 and filed where the committee files its regular campaign reports.

D. Where to File the Form 460

Committees file as provided in the chart below:

Forms 460, 450, 425	Filing Officer(s)	Format
State Committees	Secretary of State Political Reform Division 1500 11 th Street, Room 495 Sacramento, CA 95814	Original & 1 paper copy
County Committees	County Elections Official	Original & 1 copy
City Committees	City Clerk	Original & 1 copy

Transparency: A committee may not knowingly file in an incorrect jurisdiction with the intention of avoiding the appropriate legal disclosure of campaign information to the public.

State, County or City Committee

As reviewed in Chapter 1, each committee must review its expenditures periodically (quarterly for committees six months or older and monthly for new committees) to ensure that the committee is filing in the proper jurisdiction. In general, a committee is classified as a state committee unless it makes more than 70 percent of its contributions or expenditures on candidates or measures (including other general purpose committees) in connection with a single city or single county. All political party committees are state committees.

A committee must count contributions and expenditures made to support or oppose candidates or measures and other committees during:

- The current two year period, beginning January 1 of the current or previous odd-numbered year and ending with December 31 of the following even-numbered year; or
- The immediately preceding 24 months.

The committee must use the period that most accurately reflects its current and upcoming activities.

Exceptions:

- A city or county general purpose committee may make up to four contributions in a calendar year to state candidates whose districts include part of that jurisdiction and remain a local committee.
- An existing committee that has not made expenditures of \$5,000 or more to support or oppose candidates/measures is not required to review its records and change jurisdictions, if applicable, but may do so.
- A new committee that has not made expenditures of \$1,000 or more to support or oppose candidates/measures is not required to review its records and change jurisdictions, if applicable, but may do so.

[QuickTIP] If, after filing reports, a city committee becomes a county or state committee, or a county committee becomes a state committee, the committee must continue filing reports with the original city or county through the end of the calendar year. (See Chapter 1 for additional information.)

Answering Your Questions

- Q. In an even-numbered year, must a state general purpose recipient committee file a preelection report if it makes contributions to other general purpose committees or is the report required only if contributions are made to candidates or ballot measure committees being voted on in the election?*
- A. A preelection report is required if the committee makes contributions or independent expenditures totaling \$500 or more to support or oppose **any** candidates, ballot measures, or committees during the preelection reporting period.
- Q. If a state general purpose committee makes contributions to local candidates, is the state committee subject to a local campaign ordinance?*
- A. No. The state committee is required to file according to state filing obligations and is not subject to local reporting rules. However, there may be other rules, such as contribution limits to local candidates, that apply to all committees.

Authority

The following Government Code sections and Title 2 regulations provide authority for the information in this chapter:

Government Code Sections

81004 *Reports and Statements; Perjury; Verification.*

- 81004.5 *Reports and Statements; Amendments.*
- 81007 *Mailing of Report or Statement.*
- 81007.5 *Faxing of Report or Statement.*
- 81008 *Public Records; Inspection; Reproduction; Time; Charges.*
- 82027 *Filing Officer.*
- 84200 *Semi-Annual Statements.*
- 84200.5 *Preelection Statements.*
- 84200.6 *Special Campaign Statements and Reports.*
- 84200.7 *Time for Filing Preelection Statements for Elections Held in June or November of an Even-Numbered Year.*
- 84200.8 *Time for Filing Preelection Statements for Elections Not Held in June or November of an Even-Numbered Year.*
- 84202.5 *Supplemental Preelection Statement.*
- 84202.7 *Time for Filing of Committees of Odd Numbered Year Reports.*
- 84215 *Campaign Reports and Statements; Where to File.*
- 84605 *Who Shall File Online.*
- 84615 *Electronic Filing for Local Agencies*
- 91013 *Late Filing of Statement or Report; Fees.*

Title 2 Regulations

- 18116 *Reports and Statements; Filing Dates.*
- 18247.5 *Primarily Formed and General Purpose Committees.*
- 18402.5 *Supplemental Preelection Statements.*
- 18420.5 *Campaign Filing Requirements for the February 5, 2008, Statewide Election.*
- 18426 *Semi-Annual Statement Early Filing.*